



## GEORGIA DEPARTMENT OF REVENUE

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### FOR IMMEDIATE RELEASE

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## All Counties Meet LOST Renegotiation Deadline

ATLANTA – All 146 Georgia counties that impose a Local Option Sales Tax submitted a renegotiated certificate of distribution to the Georgia Department of Revenue by the Dec. 30 deadline.

Georgia law requires the county and certain municipalities within the county to renegotiate how the monies generated by the LOST are to be divided within two years following a decennial census. The renegotiated certificate of distribution remains in effect for 10 years or until a county and its municipalities submit a new distribution allocation to the Department of Revenue.

The Local Option Sales Tax, which was enacted in 1975, is imposed within a county through a local referendum. Receipts from the one-percent tax are used to provide general operating funds for the counties and certain municipalities that impose the tax.

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